IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT
**THE HON'BLE MR JUSTICE BILAL NAZKI**
**and**
**THE HON'BLE MR JUSTICE P.S.NARAYANA**

**WRIT PETITION NO : 10501 of 2004**

Between:
M/s Sri Raja Rajeswari Military Hotel Ramachandrapuram, rep. by its Partner,
Sri. Nallamilli Satyanarayana Reddy S/o Satyam, aged about 55 years, Hindu, occ:Business R/o Ramachandrapuram & Mandal East Godavari District

**..... PETITIONER**

AND

1 Appellate Deputy Commissioner Commercial Taxes Visakhpatanam
2 The commercial Tax Officer Ramachandrapuram, East Godavari District
3 Additional Commissioner (CT) Legal, Offier of the Commissioner of CT., Nampally Hyderabad

**.....RESPONDENT(S)**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or direction more particularly one in the nature of writ of Mandamus declaring the order passed by the 3rd respondent In CCT's Ref.LV(3)/595/2004 dt. 31/03/2004 for the Assessment Year 2000-2001 as illegal and arbitrary and contrary to the Provisions of the APGST Act, 1957 and set aside the same, consequently direct the 2nd respondent not to collect the disputed penalty pending disposal of the Main appeal before the 1st Respondent

**For the Petitioner:MR.KUNUKUDURGAPRASAD, Advocate.**

**For the Respondents : GP FOR COMMERCIAL TAXES**

**The Court Made the Following :**

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With the consent of the parties, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, the application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(Bilal Nazki, J)

7th July, 2004.

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(P.S.Narayana,J)

ajr.

To

1 The Appellate Deputy Commissioner of Commercial Taxes, Visakhpatanam
2 The commercial Tax Officer, Ramachandrapuram, East Godavari District
3 The Additional Commissioner (CT) Legal, Office of the Commissioner of Commercial Taxes, Nampally, Hyderabad
4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court buildings, Hyderabad.
5 Two C.D. copies.